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corporate pool average standards. The joint venture entity must demonstrate compliance with the corporate pool average standards for any refinery(ies) owned by the joint venture that are not included in one partner's corporate pool.

(iii) In the case of a refinery that is owned by a two or more parties that is not a joint venture under this paragraph (c)(5), the business entity consisting of the joint owners is the refiner of that refinery. One of the owners of such a refinery may include the refinery in its corporate pool for purposes of complying with the corporate pool average standards under this section, with the same requirements and limitations that apply under paragraph (c)(5)(ii) of this section.

(6)(i) A parent company is the refiner of any refinery facilities owned by the parent company's wholly-owned subsidiaries for purposes of compliance with the corporate pool average standards under this section.

(ii) A parent company must include in its corporate pool all of the gasoline produced at any refineries owned by the parent company and any refineries owned by the parent company's whollyowned subsidiaries; or

(iii) A parent company may be deemed in compliance with the corporate pool average standards if the parent company includes in its corporate pool the gasoline produced by any refineries owned by the parent company, and each wholly-owned subsidiary of the parent company individually complies with the corporate pool average standards for the gasoline produced at the refineries owned by the wholly-owned subsidiary.

(d)(1) The per-gallon cap standard is the maximum sulfur level allowed for each batch of gasoline produced or imported starting January 1, 2004.

(2) In 2004 only, a refiner or importer may produce or import gasoline with a per-gallon sulfur content greater than 300 ppm, to a maximum of 350 ppm, provided the following conditions are met:

(i) The refinery or importer becomes subject to an adjusted per-gallon cap standard in 2005, calculated using the following formula:

 $ACS = 300 - (S_{max} - 300)$

Where:

ACS=Adjusted cap standard.

S_{max}=Maximum sulfur content of any gasoline produced at a refinery or imported by an importer during 2004.

(ii) The adjusted cap standard calculated under paragraph (d)(2)(i) of this section applies to all gasoline produced at a refinery or imported by an importer during 2005.

(iii) The refinery or importer remains subject to the 30.00 average standard under paragraph (a) of this section for 2005.

(iv) The provisions of this paragraph (d)(2) apply to gasoline designated as GPA gasoline under §80.219(a).

(v) The provisions of this paragraph (d)(2) do not apply to small refiners as defined in §80.225.

[65 FR 6823, Feb. 10, 2000; 65 FR 10598, Feb. 28, 2000, as amended at 67 FR 40181, June 12, 2002]

§80.200 What gasoline is subject to the sulfur standards and requirements?

For the purpose of this subpart, all reformulated and conventional gasoline and RBOB, collectively called "gasoline" unless otherwise specified, is subject to the standards and requirements under this subpart, with the following exceptions:

(a) Gasoline that is used to fuel aircraft, racing vehicles or racing boats that are used only in sanctioned racing events, provided that:

(1) Product transfer documents associated with such gasoline, and any pump stand from which such gasoline is dispensed, identify the gasoline either as gasoline that is restricted for use in aircraft, or as gasoline that is restricted for use in racing motor vehicles or racing boats that are used only in sanctioned racing events;

(2) The gasoline is completely segregated from all other gasoline throughout production, distribution and sale to the ultimate consumer; and

(3) The gasoline is not made available for use as motor vehicle gasoline, or dispensed for use in motor vehicles, except for motor vehicles used only in sanctioned racing events.

(b) California gasoline as defined in $\S 80.375$.

(c) Gasoline that is exported for sale outside the U.S.